

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
<b>In re</b>	:
	:
<b>SEARS HOLDINGS CORPORATION, <i>et al.</i>,</b>	:
	:
	:
<b>Debtors.<sup>1</sup></b>	:
-----X	

**Chapter 11  
Case No. 18-23538 (RDD)  
(Jointly Administered)**

**AFFIDAVIT OF SERVICE**

I, Jesse A. Offenhartz, depose and say that I am employed by Prime Clerk LLC (“***Prime Clerk***”), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On April 3, 2019, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served by the method set forth on the Fee Application Notice Parties Service List attached hereto as **Exhibit A**:

- Second Monthly Fee Statement of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses as Independent Audit and Advisory Services Provider to the Debtors for the Period from December 1, 2018 through December 31, 2018 [Docket No. 3025]

On April 3, 2019, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Master Service List attached hereto as **Exhibit B**:

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

- Motion of Debtors for Entry of an Order Authorizing and Approving Procedures for Settling *De Minimis* Affirmative Claims and Causes of Action of the Debtors [Docket No. 3031]
- Motion of Debtors for Authority to Assume Unexpired Leases of Nonresidential Real Property [Docket No. 3033]

On April 3, 2019, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served via overnight mail on the Counterparties Service List attached hereto as **Exhibit C**:

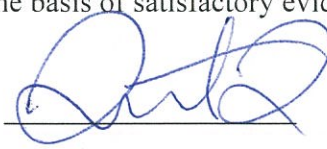
- Motion of Debtors for Authority to Assume Unexpired Leases of Nonresidential Real Property [Docket No. 3033]

Dated: April 8, 2019

  
Jesse A. Offenhartz

State of New York  
County of New York

Subscribed and sworn to (or affirmed) before me on April 8, 2019, by Jesse A. Offenhartz, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: 

**ROBERT J. RUBEL JR.**  
**NOTARY PUBLIC OF NEW JERSEY**  
**Comm. # 50070782**  
**My Commission Expires 10/25/2022**

**Exhibit A**

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Proposed Counsel to Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al.	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Abid Qureshi, Sara L. Brauner One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com aquireshi@akingump.com sbrauner@akingump.com	Email
United States Trustee Southern District of New York	Office of The United States Trustee for Region 2	Attn: Paul Schwartzberg, Richard Morrissey 201 Varick St. Ste. 1006 New York NY 10014	richard.morrissey@usdoj.gov paul.schwartzberg@usdoj.gov	Overnight Mail and Email
Debtors	Sears Holding Corporation	Attn: Stephen Sitley Esq., Luke J. Valentino, Esq., Rob Riecker 3333 Beverly Road Hoffman Estates IL 60179		Overnight Mail
Counsel to Bank of America, N.A., administrative agent under the First Lien Credit Facility and the DIP ABL Agent	Skadden, Arps, Slate, Meagher & Flom LLP	Attn: Paul Leake, Esq., Shana Elberg, Esq., and George R. Howard, Esq. 4 Times Square New York NY 10036	Paul.Leake@skadden.com Shana.Elberg@skadden.com George.Howard@skadden.com	Email
Counsel to Debtors	Weil, Gotshal & Manges LLP	Attn: Ray C. Schrock, P.C., Jacqueline Marcus, Garrett A. Fail, Sunny SinghJared R. Friedmann, Jessie B. Mishkin, Esq. 767 Fifth Avenue New York NY 10153	ray.schrock@weil.com garrett.fail@weil.com jacqueline.marcus@weil.com sunny.singh@weil.com JeriLeigh.Miller@weil.com jessica.liou@weil.com Paloma.VanGroll@weil.com Jared.Friedmann@weil.com Jessie.Mishkin@weil.com	Email

**Exhibit B**

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## Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to State of Michigan, Department of Treasury	AG and Assistant AG for the State of Michigan, Dept. of Treasury	Attn: Dana Nessel, Juandisha M. Harris 3030 W. Grand Blvd. Cadillac Place, Ste. 10-200 Detroit MI 48202	harrisj12@michigan.gov	Email
Proposed Counsel to Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al.	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Abid Qureshi, Sara L. Brauner One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com aqureshi@akingump.com sbrauner@akingump.com	Email
Attorneys for Aldine Independent School District	Aldine Independent School District	Attn: Pamela H. Walters, Johnetta Lang 2520 W.W. Thorne Drive Houston TX 77073	bnkatty@aldineisd.org	Email
As Agent Bayview Loan Servicing, LLC, the Bank of New York Mellon FKA the Bank of New York	Aldridge Pite, LLP	Attn: Jenelle C. Arnold 4375 Jutland Drive, Suite 200 P.O. Box 17933 San Diego CA 92177-0933	jarnold@aldridgepite.com	Email
Counsel to Twentieth Century Fox Home Entertainment LLC	Alston & Bird LLP	Attn: James J. Vincequerra 90 Park Avenue New York NY 10016-1387	James.Vincequerra@alston.com	Email
Counsel to Twentieth Century Fox Home Entertainment LLC	Alston & Bird LLP	Attn: Leib M. Lerner 333 South Hope Street 16th Floor Los Angeles CA 90071	leib.lerner@alston.com	Email
Counsel to Sayville Menlo, LLC	Ansell Grimm & Aaron, P.C.	Attn: Anthony J. D'Artiglio, Esq. 365 Rifle Camp Road Woodland Park NJ 07424	ajd@ansellgrimm.com	Email
Counsel to the Local Texas Tax Authorities	Ansell Grimm & Aaron, P.C.	Attn: Anthony J. D'Artiglio, Joshua S. Bauchner 365 Rifle Camp Road Woodland Park NJ 07424	ajd@ansellgrimm.com	Email
Counsel to Community Unit School District 300	Archer & Greiner, P.C.	Attn: Allen G. Kadish, Lance A. Schildkraut 630 Third Avenue New York NY 10017	akadish@archerlaw.com lschildkraut@archerlaw.com	Email
Counsel to Rare Hospitality Management, LLC, Rare Hospitality International, Inc., Cheddars Casual Café, Inc., and Darden Restaurants, Inc.	Arent Fox LLP	Attn: Andrew I. Silfen, Beth Brownstein 1301 Avenue of the Americas Floor 42 New York NY 10019	andrew.silfen@arentfox.com beth.brownstein@arentfox.com	Email
Counsel for AT&T and Turner Broadcasting Sales, Inc.	Arnold & Porter Kaye Scholer LLP	Attn: Brian J. Lohan, Esq., Ginger Clements, Esq. 70 West Madison Street Suite 4200 Chicago IL 60602	brian.lohan@arnoldporter.com ginger.clements@arnoldporter.com	Email
Counsel to Shinn Fu Company of America, Inc.	Ashford – Schael LLC	Attn: Courtney A. Schael, Esq. 100 Quimby Street Suite 1 Westfield NJ 07090	CSchael@AshfordNJLaw.com	Email
Counsel to City Choice Limited	ASK LLP	Attn: Edward E. Neiger, Jennifer A. Christian 151 West 46th Street 4th Floor New York NY 10036	eneiger@askllp.com jchristian@askllp.com	Email
Counsel for AT&T and Turner Broadcasting Sales, Inc.	AT&T Services Legal Department	Attn: James W. Grudus, Esq. One AT&T Way Room 3A115 Bedminster NJ 07921	Jg5786@att.com	Email
Interested Party	Austin Enterprises, LP.	Attn: Magdalena Cuellar 5108 E. Clinton Way Ste. 109 Fresno CA 93727	mcuellar45@austinenterpriseslp.com	Email

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to 233 S. Wacker, LLC	Backenroth Frankel & Krinsky, LLP	Attn: Mark Frankel, Esq. 800 Third Avenue Floor 11 New York NY 10022	mfrankel@bfrklaw.com	Email
Counsel to American Greetings Corporation	Baker & Hostetler LLP	Attn: Eric R. Goodman Key Tower 127 Public Square, Suite 2000 Cleveland OH 44114	egoodman@bakerlaw.com	Email
Counsel to American Greetings Corporation	Baker & Hostetler LLP	Attn: Ferve Khan 45 Rockefeller Plaza New York NY 10111	fkhan@bakerlaw.com	Email
Counsel to Brixmor Property Group, Inc. and Federal Realty Investment Trust	Ballard Spahr LLP	Attn: David L. Pollack 52nd Floor - Mellon Bank Center 1735 Market Street Philadelphia PA 19103	pollack@ballardspahr.com	Email
Counsel to The Macerich Company, Starwood Retail Partners, LLC, Acadia Realty Limited Partnership, C.E. John Company, Inc., Centennial Real Estate Co., CenterCal Properties, LLC, GS Pacific ER, LLC, PGIM Real Estate, Vintage Real Estate, LLC, WBCMT 2007-C33 Independence Center, LLC, and White Plains Galleria Limited Partnership	Ballard Spahr LLP	Attn: Dustin P. Branch 2029 Century Park East Suite 800 Los Angeles CA 90067-2909	branchd@ballardspahr.com	Email
Counsel to Federal Realty Investment Trust, Acadia Realty Limited Partnership, PGIM Real Estate, Pacific Retail Group, WBCMT 2007-C33 Independence Center LLC, Starwood Retail Partners LLC, Kravco Company, Brixmor Property Group, Inc., Centennial Real Estate Co., CenterCal Properties, LLC, C. E. Johns Company, Inc., GEM Realty Capital, Inc., GS Pacific ER, LLC, The Macerich Company, Vintage Real Estate, LLC, and White Plains Galleria Limited Partnership	Ballard Spahr LLP	Attn: Leslie C. Heilman, Matthew G. Summers 919 N. Market Street 11th Floor Wilmington DE 19801	heilmanl@ballardspahr.com summersm@ballardspahr.com	Email
Counsel to C.J. Segerstrom & Sons, S-Tract LLC and FBA Holdings, Inc. Counsel to Aviation Mail NewCo, LLC, Hoiyoke Mail Company, L.P., JPMG Manassas Mall Owner LLC, Poughkeepsie Galleria LLC, Salmon Run Shopping Center, L.L.C., S&R Company of West Seneca NewCo, LLC, Washington Commons NewCo LLC, and DGI LS, LLC, Light 125 James West LLC, Shilington Plaza LLC	Ballard Spahr LLP	Attn: Paul E. Harner, Alyssa E. Kutner 1675 Broadway 19th Floor New York NY 10019-5820	harnerp@ballardspahr.com kutnera@ballardspahr.com	Email
	Barclay Damon LLP	Attn: Kevin M. Newman Barclay Damon Tower 125 East Jefferson Street Syracuse NY 13202	knewman@barclaydamon.com	Email
Counsel to Urschel Development Corporation	Barnes & Thornburg LLP	Attn: Mark R. Owens 11 S. Meridian Street Indianapolis IN 46204	mowens@btlaw.com	Email
Counsel to Retail Opportunity Investments Corp.	Bayard, P.A.	Attn: Evan T. Miller 600 N. King Street Suite 400 Wilmington DE 19801	emiller@bayardlaw.com	Email
Counsel to BICO Associates GP	Beard & Savory, PLLC	Attn: Russell W. Savory 119 South Main Street Suite 500 Memphis TN 38103	russ@bsavory.com	Email
Counsel to M&G Jewelers, Inc.	Bell Nunnally & Martin LLP	Attn: Russell W. Mills, R. Kent Love 2323 Ross Avenue Suite 1900 Dallas TX 75201	rmills@bellnunnally.com klove@bellnunnally.com	Email
Counsel to PREP Hanover Real Estate LLC	Benesch, Friedlander, Coplan & Aronoff LLP	Attn: Michael J. Barrie, Kevin M. Capuzzi 222 Delaware Avenue Suite 801 Wilmington DE 19801	mbarrie@beneschlaw.com kcapuzzi@beneschlaw.com	Email

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Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to MIDAMCO, an Ohio Limited Partnership	Benesch, Friedlander, Coplan & Aronoff LLP	Attn: William E. Schonberg, Esq. 200 Public Square Suite 2300 Cleveland OH 44114	wschonberg@beneschlaw.com	Email
Counsel to Brixton Provo Mall, LLC	Bewley, Lasseben & Miller, LLP	Attn: Ernie Zachary Park 13215 E. Penn Street Suite 510 Whittier CA 90602-1797	Ernie.park@bewleylaw.com	Email
Counsel to salesforce.com, Inc., Oath (Americas) Inc.	Bialson, Bergen & Schwab	Attn: Lawrence M. Schwab, Thomas M. Gaa 633 Menlo Ave. Suite 100 Menlo Park CA 94025	Tgaa@bbslaw.com	Email
Counsel to Wilshire Investments, LLC (formerly known as Wilshire Business Center, a California General Partnership)	Binder & Malter LLP	Attn: Michael W. Malter, Julie H. Rome-Banks 2775 Park Avenue Santa Clara CA 95050	michael@bindermalter.com julie@bindermalter.com	Email
Counsel to Kin Properties, Inc.; Aleff LLC; Arcolo Limited Partnership; Cansan Company, LLC; Fairsan Company LLC; Floreff LLC; Fundamentals Co LLC; Greenmich LLC; Hareff LLC; Hillsborough Associates; Jeffrey Sandelman, Alison Schreier and Tracey Brewer, Successor Co-Trustees of the Pasan Trust; Mantkin LLC; Musue LLC; Nathan Alison LLC; Sugencole LLC; Sugengran LLC; Sugengran LLC; and Sugensteve LLC	Blank Rome LLP	Attn: Jeffrey Rhodes 1825 Eye Street NW Washington DC 20006	JRhodes@BlankRome.com	Email
Counsel to Kin Properties, Inc.; Aleff LLC; Arcolo Limited Partnership; Cansan Company, LLC; Fairsan Company LLC; Floreff LLC; Fundamentals Co LLC; Greenmich LLC; Hareff LLC; Hillsborough Associates; Jeffrey Sandelman, Alison Schreier and Tracey Brewer, Successor Co-Trustees of the Pasan Trust; Mantkin LLC; Musue LLC; Nathan Alison LLC; Sugencole LLC; Sugengran LLC; Sugengran LLC; and Sugensteve LLC	Blank Rome LLP	Attn: Stanley B. Tarr, Evan J. Zucker The Chrysler Building 405 Lexington Avenue New York NY 10174	Tarr@BlankRome.com EZucker@BlankRome.com	Email
Counsel to Sub-Zero Group, Inc., Sub-Zero Group West Inc., Sub-Zero Group Southwest LLC, Sub-Zero Group Southeast, Inc., Kenney Manufacturing Company	Borges & Associates, LLC	Attn: Wanda Borges, Esq., Sue L. Chin, Esq. 575 Underhill Blvd. Suite 118 Syosset NY 11791	bankruptcy@borgeslawllc.com wborges@borgeslawllc.com schin@borgeslawllc.com	Email
Counsel to iStar Jewelry LLC	Brach Eichler LLC	Attn: Anthony M. Rainone 101 Eisenhower Parkway Roseland NJ 07068-1067	arainone@bracheichler.com	Email
Counsel to 1803, LLC, and Camegaran, LLC	Briggs and Morgan, P.A.	Attn: James M. Jorissen 2200 IDS Center 80 South Eighth Street Minneapolis MN 55402	jjorissen@briggs.com	Email
Counsel to Brookfield Property REIT Inc., as Agent	Brookfield Property REIT Inc.	Attn: Kristen N. Pate 350 N. Orleans St. Suite 300 Chicago IL 60654-1607		Overnight Mail
Counsel to SAP Industries, Inc., SAP America, Inc., Sybase, Inc., Ariba, Inc., and Concur Technologies, Inc.	Brown & Connery, LLP	Attn: Julie F. Montgomery, Esq. 6 North Broad Street Suite 100 Woodbury NJ 08096	jmontgomery@brownconnery.com	Email
BST International Fashion Ltd.	BST International Fashion Ltd.	Attn: A.R. Shrinivasan Managing Director 39 Wang Kwong Rd, Ste 2301B, Skyline Tower, Kowloon Bay Kowloon Hong Kong		Overnight Mail
Counsel to The Realty Associates Fund X, L.P.	Buchalter, A Professional Corporation	Attn: Paul M. Weister 16435 North Scottsdale Road Suite 440 Scottsdale AZ 85254-1754	pweiser@buchalter.com	Email



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## Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Oracle America, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson 55 Second Street 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com	Email
Counsel to FedEx Supply Chain, Inc. and FedEx Custom Critical, Inc.	Buchanan Ingersoll & Rooney PC	Attn: Christopher P. Schueller 640 5th Avenue 9th Floor New York NY 10019	christopher.schueller@bipc.com	Email
Counsel to FedEx Supply Chain, Inc. and FedEx Custom Critical, Inc.	Buchanan Ingersoll & Rooney PC	Attn: Christopher P. Schueller, Terry A. Shulsky, Tyler S. Dischinger One Oxford Centre 301 Grant Street, 20th Floor Pittsburgh PA 15219-1410	terry.shulsky@bipc.com tyler.dischinger@bipc.com	Email
Counsel to Argonaut Insurance Company Counsel to the Marion Plaza, Inc. dba Eastwood Mall, Governor's Square Company dba Governor's Square Mall, Huntington Mall Company dba Huntington Mall, Meadowbrook Mall Company dba Meadowbrook Mall, Ohio Valley Mall Company dba Ohio Valley Mall, the Cafaro Northwest Partnership dba South Hill Mall, Spotsylvania Mall Company dba Spotsylvania Towne Centre and Howland Commons, LLC dba Howland Commons	Cadwalader, Wickersham & Taft LLP	Attn: Eric G. Waxman III, Anthony De Leo 200 Liberty St. New York NY 10281	Eric.Waxman@cwt.com Anthony.Deleo@cwt.com	Email
	Cafaro Management Company	Attn: Richard T. Davis 5577 Youngstown-Warren Rd. Niles OH 44446	rdavis@cafarocompany.com	Email
Counsel to SHLD Lendco, LLC	Cahill Gordon & Reindel LLP	Attn: Joel H. Levitin, Richard A. Stieglitz Jr. Eighty Pine Street New York NY 10005	jlevitin@cahill.com rstieglitz@cahill.com	Email
Counsel to 14 Oaks Associates, LLC	Carmody MacDonald P.C.	Attn: Sarah J. Klebolt, Esq. 120 South Central Avenue Ste. 1800 St. Louis MO 63105	sjk@carmodymacdonald.com	Email
Counsel to Crossroads Joint Venture, LLC, Landlord of Kmart store # 9416	Carmody Torrance Sandak & Hennessy LLP	Attn: Marc J. Kurzman 707 Summer Street Stamford CT 06901	MKurzman@carmodylaw.com	Email
Counsel to Crossroads Joint Venture, LLC, Landlord of Kmart store # 9416	Carmody Torrance Sandak & Hennessy LLP	Attn: Thomas J. Sansone 195 Church Street P.O. Box 1950 New Haven CT 06509-1950	tsansone@carmodylaw.com	Email
Local Counsel to BH North American Corporation Counsel to the Bank of New York Mellon Trust Company and the Chase Manhattan Bank, N.A., Successor Trustees for the SRAC Unsecured PIK Notes (Top 20 Unsecured Creditor), SRAC Unsecured Notes, and the SRAC Medium Term Notes (Top 5 Secured Creditor)	Carter Conboy Case Blackmore Maloney & Laird, P.C.	Attn: Michael J. Catalfimo, Esq., John R. Canney, IV, Esq. 20 Corporate Woods Blvd. Suite 500 Albany NY 12211	mcatalfimo@carterconboy.com	Email
	Carter Ledyard & Milburn LLP	Attn: James Gadsden, Esq. 2 Wall Street New York NY 10005	gadsden@clm.com bankruptcy@clm.com Dennis.roemlein@bnymellon.com	Overnight Mail and Email
Counsel to ZG Apparel Group LLC, Studio 1 Div. of Shazdeh Fashions and The Libman Company	Certilman Balin Adler & Hyman, LLP	Attn: Richard J. McCord, Esq., Robert D. Nosek, Esq. 90 Merrick Avenue East Meadow NY 11554	rmccord@certilmanbalin.com rnosek@certilmanbalin.com	Email
United States Bankruptcy Court for the Southern District of New York	Chambers of Honorable Robert D. Drain	Sears Chambers Copy US Bankruptcy Court SDNY 300 Quarropas Street, Room 248 White Plains NY 10601		Overnight Mail
Counsel to WSSR, LLC	Chapman and Cutler LLP	Attn: Laura E. Appleby, Steven Wilamowsky 1270 Avenue of the Americas New York NY 10020	appleby@chapman.com wilamowsky@chapman.com	Email

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Exhibit B  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Cardinal Health 110, LLC, Cardinal Health 112, LLC, and Cardinal Health PR 120, Inc., subsidiaries and affiliates of Cardinal Health, Inc., an Ohio Corporation, Top 20 Unsecured Creditor	Chiesa Shahinian & Giantomasi PC	Attn: Beth J. Rotenberg, Scott A. Zuber One Boland Drive West Orange NJ 07052	brotenberg@csglaw.com szuber@csglaw.com	Email
Counsel to Wells Fargo Bank, National Association	Choate, Hall & Stewart LLP	Attn: Kevin J. Simard, Jonathan D. Marshall Two International Place Boston MA 02110	ksimard@choate.com jmarshall@choate.com	Email
Counsel to Winiadaewoo Electronics America, Inc.	Choi & Park, LLC	Attn: Hyun Suk Choi, Chull S. Park 11 Broadway Suite 615 New York NY 10004	hchoi@choiandpark.com cpark@choiandpark.com lkleist@choiandpark.com	Email
Counsel to MJ Holding Company, LLC	Chuhak & Tecson, P.C.	Attn: Miriam R. Stein 30 South Wacker Drive Suite 2600 Chicago IL 60606	mstein@chuhak.com	Email
Counsel to Sakar International Inc., Eastern Prime Textiles Limited, Giza Spinning & Weaving Co., Bradshaw Westwood Trust, and BST International Fashion Ltd.	CKR Law LLP	Attn: Edward L. Schnitzer, Gilbert R. Saydah Jr. 1330 Avenue of the Americas 14th Floor New York NY 10019	eschnitzer@ckrlaw.com gsaydah@ckrlaw.com	Email
Counsel for Epicor Software Corporation f/k/a Activant Solutions, Inc.	Clark Hill PLC	Attn: Steven M. Richman 830 Third Avenue, Suite 200 New York NY 10022	srichman@clarkhill.com	Email
Counsel for Epicor Software Corporation f/k/a Activant Solutions, Inc., and Milton Manufacturing, LLC	Clark Hill PLC	Attn: Steven M. Richman, Nola R. Bencze 210 Carnegie Center, Suite 102 Princeton NJ 08540	srichman@clarkhill.com nbencze@clarkhill.com	Email
Counsel to Epicor Software Corporation f/k/a Activant Solutions, Inc.	Clark Hill Strasburger	Attn: Duane J. Brescia 720 Brazos Suite 700 Austin TX 78701	duane.brescia@clarkhillstrasburger.com	Email
Counsel to Agree Limited Partnership, Lakewood Shopping Center, LLC, Crossroads Centre II, LLC, and Ramco Jackson Crossing SPE	Clark Hill, PLC	Attn: David M. Blau 151 S. Old Woodward Ave. Ste. 200 Birmingham MI 48009	dblau@clarkhill.com	Email
Counsel to ESL Investments, Inc., JPP, LLC, JPP II, LLC, Transform Holdco LLC	Cleary Gottlieb Steen & Hamilton LLP	Attn: Sean O Neal Lewis J. Liman, Abena A. Mainoo, Luke A. Barefoot One Liberty Plaza New York NY 10006	liman@cgsh.com amainoo@cgsh.com lbarefoot@cgsh.com soneal@cgsh.com	Email
Counsel to JPP, LLC, as agent under the Second Lien Credit Facility, IP/Ground Lease Term Loan Facility, the Consolidated Secured Loan Facility, and ESL Investments, Inc. and its affiliates (including JPP, LLC, & JPP II, LLC)	Cleary, Gottlieb, Steen & Hamilton LLP	Attn: Sean A. O'Neal, Andrew Weaver, Rahul Mukhi, Jennifer Kennedy Park One Liberty Plaza New York NY 10006	soneal@cgsh.com aweaver@cgsh.com rmukhi@cgsh.com jkpark@cgsh.com	Overnight Mail and Email
Counsel to Bonita Casa, LLC	Cohen & Grigsby, P.C.	Attn: William E. Kelleher, Jr., Helen Sara Ward 625 Liberty Avenue Pittsburgh PA 15222-3152	wkelleher@cohenlaw.com hward@cohenlaw.com	Email
Counsel to International Union (UAW), United Steelworkers (USW), and Workers United (WU)	Cohen, Weiss and Simon LLP	Attn: Richard M. Seltzer, Melissa S. Woods 900 Third Avenue 21st Floor New York NY 10022-4869	rseltzer@cwsny.com	Email
Counsel for Kellogg Sales Company	Cole Schotz P.C.	Attn: Jill B. Bienstock, Esq. 1325 Avenue of the Americas 19th Fl. New York NY 10019	jbienstock@coleschotz.com	Email
Counsel for Kellogg Sales Company	Cole Schotz P.C.	Attn: Michael D. Warner, Esq. 301 Commerce Street Suite 1700 Fort Worth TX 76102	mwarner@coleschotz.com	Email

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Exhibit B  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Trustee for the Second Lien PIK Notes, the Holdings Unsecured Notes (8.00%), and the Holdings Unsecured PIK Notes (8.00%), and Top Creditor	Computershare Trust Company, N.A.	Attn: Michael A. Smith, Vice President – Corporate Trust 2950 Express Drive South, Suite 210 Islandia NY 11749	Michael.smith2@computershare.com	Overnight Mail and Email
Counsel to IRC Marketplace at Six Corners, L.L.C. and IRC Park Center Plaza, L.L.C.	Connolly Gallagher LLP	Attn: Karen C. Bifferato, Kelly M. Conlan, N. Christopher Griffiths The Brandywine Building 1000 West Street, Suite 1400 Wilmington DE 19801	kbifferato@connollygallagher.com kconlan@connollygallagher.com cgriffiths@connollygallagher.com	Email
Counsel to Washington Prime Group Inc.	Cooley LLP	Attn: Seth Van Aalten, Sarah Carnes 1114 Avenue of the Americas New York NY 10036	svanaalten@cooley.com scarnes@cooley.com	Email
Counsel to Payco Foods Corporation	Coto & Associates	Attn: Ramon Coto Ojeda MSC Plaza, Suite 800 255 Ponce de Leon Avenue San Juan PR 00917	rco@crlawpr.com	Email
Counsel to Verizon Capital Corp. and NCC Key Company	Covington & Burling LLP	Attn: Dianne Coffino, R. Alexander Clark The New York Times Building 620 Eighth Avenue New York NY 10018	dcoffino@cov.com aclark@cov.com	Email
Counsel to National Distribution Centers, LLC	Cozen O'Connor	Attn: Marl E. Felger 1201 N. Market Street Suite 1001 Wilmington DE 19801	mfelger@cozen.com	Email
Counsel to Stanley Black & Decker, Inc. and affiliated entities	Cravath, Swaine & Moore LLP	Attn: Paul H. Zumbro Worldwide Plaza 825 Eighth Avenue New York NY 10019	pzumbro@cravath.com	Email
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Exhibit B  
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## Exhibit B

Master Service List

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## Exhibit B

Master Service List

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Interactions LLC	Interactions LLC	Attn: Joseph P. Gildea, SVP Finance and Administration 31 Hayward Street Suite E Franklin MA 02038	jjgildea@interactions.com	Email
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## Exhibit B

Master Service List

Served as set forth below

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## Exhibit B

Master Service List

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Exhibit B  
Master Service List  
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## Exhibit B

Master Service List

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Exhibit B  
Master Service List  
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Exhibit B

Master Service List

Served as set forth below

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## Exhibit B

Master Service List

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## Exhibit B

Master Service List

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State of Nebraska, Nebraska Game and Parks Commission	State of Nebraska	Attn: c/o Charles E. Chamberlin Office of the Nebraska Attorney General 2115 State Capitol Building Lincoln NE 68509	charles.chamberlin@nebraska.gov	Email

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## Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to East Penn Manufacturing Co.	Stevens & Lee, P.C.	Attn: Constantine D. Pourakis 485 Madison Avenue 20th Floor New York NY 10022	cp@stevenslee.com	Email
Counsel for Telesoft Corp.	Stinson Leonard Street LLP	Attn: Thomas J. Salerno 1850 N. Central Avenue Suite 2100 Phoenix AZ 85004-4584	thomas.salerno@stinson.com	Email
Counsel to Dell Financial Services L.L.C	Streusand, Landon, Ozburn & Lemon, LLP	Attn: Sabrina L. Streusand 1801 S. Mopac Expressway Suite 320 Austin TX 78746	streusand@slollp.com	Email
Counsel to Och-Ziff Capital Structure Arbitrage Master Fund, Ltd.	Stroock & Stroock & Lavan LLP	Attn: Kristopher M. Hansen, Jonathan D. Canfield, Sayan Bhattacharyya 180 Maiden Lane New York NY 10038	khansen@stroock.com jcanfield@stroock.com sbhattacharyya@stroock.com	Email
Counsel to Robert A. Catalfamo, Lavarita D. Meriwether and Plaintiffs in the consolidated ERISA Action (the "ERISA Plaintiffs)	Stull, Stull & Brody	Attn: Michael J. Klein, Patrick Slyne 6 East 45th Street New York NY 10017	mklein@ssbny.com pkslyne@ssbny.com	Email
Counsel to Fairholme Capital Management, LLC, and the Fairholme Funds, Inc.	Sullivan & Cromwell LLP	Attn: Andrew G. Dietderich, Brian D. Glueckstein, David R. Zylberg 125 Broad Street New York NY 1004-2498	dietdericha@sullcrom.com zylberggd@sullcrom.com	Email
Counsel for Izek Shomof and Alene Shomof Irrevocable Children's Trust Dated February 11, 1999, Vegas Group, LLC, and East River Group, LLC	SulmeyerKupetz, A Professional Corporation	Attn: David S. Kupetz & Claire K. Wu 333 South Grand Avenue Suite 3400 Los Angeles CA 90071	dkupetz@sulmeyerlaw.com ckwu@sulmeyerlaw.com	Email
Counsel to KG Denim Limited	Suri Law Office	Attn: Vivek Suri, Esq. 20 Vesey Street Suite 300 New York NY 10007	lawyer@surilawoffice.com	Email
Counsel to Alexandria Pelletteri & Thomas Pelletteri	Szaferman, Lakind, Blumstein, & Blader P.C.	Attn: Bruce M. Sattin, Esq. 101 Grovers Mill Road Suite 200 Lawrenceville NJ 08648	bsattin@szaferman.com	Email
Counsel to Vertical Industrial Park Associates	Tannenbaum Helpert Syracuse & Hirschtritt LLP	Attn: Michael J. Riela 900 Third Avenue 13th Floor New York NY 10022	Riela@thsh.com	Email
Counsel to the Taubman Landlords	Taubman Landlords	Attn: Andrew S. Conway 200 East Long Lake Road Suite 300 Bloomfield Hills MI 48304	aconway@taubman.com	Email
Successor Trustee for the SRAC Unsecured PIK Notes, SRAC Unsecured Notes, and the SRAC Medium Term Notes	The Bank of New York Mellon Trust Company	Attn: Corporate Trust Administration 101 Barclay St., Floor 8W New York NY 10286		Overnight Mail
Counsel to Stockton Mariposa LLC	The Law Office of Thomas A. Farinella, P.C.	Thomas A. Farinella, Esq. 260 Madison Avenue Suite 8090 New York NY 10016	tf@lawtaf.com	Email
Top 5 Secured Creditor and Pension Benefit Guaranty Corporation ("PBGC")	The Pension Benefit Guaranty Corporation (PBGC)	Attn: Judith Starr, Kartar S. Khalsa, William McCarron, Jr., & Adi Berger, Director Office of the General Counsel 1200 K Street, N.W. Washington DC 20005-4026	Starr.Judith@pbgc.gov mccarron.william@pbgc.gov efile@pbgc.gov	Overnight Mail and Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to 1803, LLC, and Camegaran, LLC	The Tsang Law Firm, P.C.	Attn: Michael Tsang 40 Wall Street 26th Floor New York NY 10005	mtsang@tsanglawfirm.com	Email
Counsel to Virginia Surety Company, Inc.	Thompson Hine LLP	Attn: Curtis L. Tuggle 3900 Key Center 127 Public Square Cleveland OH 44114-1291	Curtis.Tuggle@ThompsonHine.com	Email
Counsel to the Movant, Martha G. West	Tirelli Law Group, LLC	c/o Linda M. Tirelli, Esq. 50 Main Street, Suite 1265 White Plains NY 10606	ltirelli@tw-lawgroup.com	Email
Top 20 Unsecured Creditor	TJ Tianxing Kesheng Leather Products Co Ltd	Attn: Power Wang No. 2 Jianshe Road Baodi District Tianjin Tianjin 301200 China	powerwangtxks@vip.126.com	Overnight Mail and Email
Counsel to the Tennessee Department of Revenue	TN Dept of Revenue	Attn: Herbert H. Slatery III, Marvin E. Clements, Jr. c/o TN Attorney General's Office, Bankruptcy Division PO Box 20207 Nashville TN 37202-0207	AGBankNewYork@ag.tn.gov	Email
Counsel to Superb International Co., Ltd.	Tobias Law Firm, P.C.	Attn: David G. Tobias 600 Third Avenue, 15th Floor New York NY 10016	dtobias@tobiaslawpc.com	Email
Counsel to MP Holdings LLC and Larry D. Kelley	Trainor Fairbrook	Attn: Jennifer L. Pruski 980 Fulton Avenue Sacramento CA 95825	jpruski@trainorfairbrook.com	Email
Counsel to Travis County	Travis County Attorney	Attn: David Escamilla, Kay D. Brock P.O. Box 1748 Austin TX 78767	kay.brock@traviscountytexas.gov David.Jones6@usdoj.gov	Email
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Counsel to NorthStar Group Services, Inc., and Village of Hoffman Estates	Vedder Price P.C.	Attn: Michael L. Schein 1633 Broadway 31st Floor New York NY 10019	mschein@vedderprice.com	Email
Counsel to Verizon Capital Corp. and NCC Key Company	Verizon Capital Corp.	Attn: Marva M. Levine 221 East 37th Street 7th Floor New York NY 10016	marva.m.levine@verizon.com	Email

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## Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Schindler Elevator Corporation	Walsh Pizzi O'Reilly Falanga LLP	Attn: Stephen V. Falanga, Esq. One Riverfront Plaza 1037 Raymond Blvd., Ste. 600 Newark NJ 07012	sfalanga@walsh.law	Email
Counsel to Wolverine World Wide, Inc. and its affiliates, Chervon (HK), Ltd.	Warner Norcross + Judd LLP	Attn: Gordon J. Toering 900 Fifth Third Center 111 Lyon Street, NW Grand Rapids MI 49503	gtoering@wnj.com	Email
Counsel to Levcom Wall Plaza Associates and West Orange Plaza	Wasserman, Jurista & Stolz, P.C.	Attn: Donald W. Clarke 110 Allen Rd. Ste. 304 Basking Ridge NJ 07920	Dclarke@wjslaw.com	Email
Counsel to Debtors	Weil, Gotshal & Manges LLP	Attn: Ray C. Schrock, P.C., Jacqueline Marcus, Garrett A. Fail, Sunny SinghJared R. Friedmann, Jessie B. Mishkin, Esq. 767 Fifth Avenue New York NY 10153	ray.schrock@weil.com garrett.fail@weil.com jacqueline.marcus@weil.com sunny.singh@weil.com Jerileigh.Miller@weil.com jessica.liou@weil.com Paloma.VanGroll@weil.com Jared.Friedmann@weil.com Jessie.Mishkin@weil.com	Email
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Counsel to Toyota Industries Commercial Finance, Inc.	Weltman, Weinberg & Reis Co., L.P.A.	Attn: Scott D. Fink Lakeside Place, Suite 200 323 W. Lakeside Avenue Cleveland OH 44113-1099	sfink@weltman.com	Email
Counsel to Amerco Real Estate Company, Salesforce.com, Inc., Cisco Systems, Inc., and Google LLC	White and Williams LLP	Attn: James C. Vandermark 7 Times Square Suite 2900 New York NY 10036-6524	vandermarkj@whiteandwilliams.com	Email
Counsel to Angela Kelly and Janyce L. MacKenzie	Whiteford, Taylor & Preston LLC	Attn.: Kenneth M. Lewis, Esq. 220 White Plains Road Second Floor Tarrytown NY 10591	klewis@wtplaw.com	Email
Counsel to the J.M. Smucker Company and Ainsworth Pet Nutrition LLC	Whiteford, Taylor & Preston LLC	Attn: Stephen B. Gerald The Renaissance Centre 405 North King Street, Suite 500 Wilmington DE 19801-3700	sgerald@wtplaw.com	Email
Counsel to 156 Tom Hill LLC	Wiles & Wiles, LLP	Attn: Victor W. Newmark, Esq. 800 Kennesaw Avenue Suite 400 Marietta GA 30060-7946	bankruptcy@evict.net	Email
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## Exhibit B

Master Service List

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Wilmington Savings Fund Society, FSB, as Trustee of the 7.00% 12.00% PIK-Toggle Notes	Wilmington Savings Fund Society, FSB	Attn: Patrick J. Healy 501 Carr Road Suite 100 Wilmington DE 19801	phealy@wsfsbank.com	Email
Indenture Trustee for the Second Lien Notes	Wilmington Trust, National Association	Attn: Sears Holdings Corp. Administrator Corporate Capital Markets 50 South Sixth Street, Suite 1290 Minneapolis MN 55402		Overnight Mail
Counsel to Wilmington Trust, National Association, as indenture trustee and collateral agent	Wilmington Trust, National Association	Attn: Steven Cimalore, Vice President Rodney Square North 1100 North Market Street Wilmington DE 19890-0001	scimalore@wilmingtontrust.com	Email
Counsel to Eastview Mall, LLC, Greece Ridge, LLC & The Marketpalce	Wilmorite Management Group LLC	Attn: Donald C. Cowan, Jr. 1265 Scottsville Road Rochester NY 14624		Overnight Mail
Counsel to Putnam County and Tomra/RSI, LLC	Wilson, Elser, Moskowitz, Edelman & Dicker LLP	Attn: David L. Tillem 1133 Westchester Avenue White Plains NY 10604	david.tillem@wilsonelser.com	Email
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Counsel to Wolf Family Series LP d/b/a Series III, Ontario Enterprises of the Wolf Family Series LP	Wolf, Rifkin, Shapiro, Schulman & Rabkin, LLP	Attn: Simon Aron 11400 West Olympic Boulevard 9th Floor Los Angeles CA 90064-1582	saron@wrslawyers.com	Email
Counsel to Movant Mario Aliano	Zimmerman Law Offices, P.C.	Attn: Thomas A. Zimmerman, Jr. 77 West Washington Street Suite 1220 Chicago IL 60602	tom@attorneyzim.com	Email

**Exhibit C**

## Exhibit C

Counterparties Service List

Served via overnight mail

MMLID	NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	POSTAL CODE
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5789533	5525 S Soto Street Associates	Attn: Sanford L Heffner	200 East 61st Street	Suite 29F	New York	NY	10065
5836053	Henry Shahery	9777 Wilshire Blvd			Beverly Hills	CA	90212
4796848	SHASON INC.	DBA DESIGNERSSTOP.COM	4940 B TRIGGS ST		COMMERCE	CA	90022